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SCHOOL & MASS EDUCATION DEPARTMENT

NOTIFICATION

The 19th March, 2025

S.R.O. No.185/2025 — Whereas, the draft of certain rules to further amend the Odisha Aided Educational Institutions Employees' General Provident Fund Rules, 1983 were published as required by sub-section (1) of Section 27 read with sub-section (1) of Section 10 of the Odisha Education Act, 1969 (Odisha Act 15 of 1969), in the Extraordinary Issue of the *Odisha Gazette* No.1898 dated the 8th October, 2024 under the notification of the Government of Odisha in the School & Mass Education Department No.23696/SME., dated the 20th September, 2024 bearing **S.R.O. No.530/2024** inviting objection or suggestion from all persons likely to be affected thereby, till the expiry of a period of thirty days from the date of publication of the said notification in the *Odisha Gazette*;

And, whereas, no objection or suggestion has been received on the said draft during the stipulated period for consideration by the State Government;

Now, therefore, in exercise of the powers conferred by Section 27 read with sub-section (1) of Section 10 of the said Act, the State Government do hereby make the following rules to amend the Odisha Aided Educational Institutions Employees' General Provident Fund Rules, 1983 namely: —

1.(1) These rules may be called the Odisha Aided Educational Institutions Employees' General Provident Fund (Amendment) Rules, 2024.

(2) They shall come into force on the date of its publication in the *Odisha Gazette*.

2. In the Odisha Aided Educational Institutions Employees' General Provident Fund Rules, 1983, (hereinafter referred to as the said rules), in clause (e) of sub-rule (1) of rule 2,—

(a) for sub-clause (i) excluding the proviso there to, the following sub-clause shall be substituted, namely:-

"(i) in the case of a male subscriber, the wife or wives, parents, children, minor brothers, unmarried sisters, deceased son's widow and children and where no parents of the subscriber is alive, a paternal grandparent:"; and

(b) for sub-clause (ii) excluding the proviso there to, the following sub-clause shall be substituted, namely:-

"(ii) in the case of a female subscriber, the husband, parents, children, minor brothers, unmarried sisters, deceased son's widow and children and where no parents of the subscriber is alive, a paternal grandparent:".

3. In the said rules, in rule 7, after the second proviso to sub-rule (1), the following proviso shall be inserted, namely:-

"Provided also that the sum of monthly subscriptions during a financial year shall not exceed the limit as specified under rule 8.".

4. In the said rules, in sub-rule (1) of rule 8,-

(i) for clause (b), the following clause shall be substituted, namely :-

"(b) It may be any sum not less than six per cent of the emoluments and not more than total emoluments admissible to the subscriber:

Provided that the sum of monthly subscriptions in a financial year shall not exceed the threshold limit referred to in sub-clause (i) of clause (c) of the *Explanation* given below sub-rule (2) of rule 9D of the Income Tax Rules, 1962 (vide notification dated 31.08.2021 by the Ministry of Finance, Department of Revenue, Government of India)".

5. In the said rules, after the second proviso to sub-rule (3) of rule 9, the following proviso shall be inserted, namely:-

"Provided also that the sum of the monthly subscriptions during a financial year together with arrear of subscription and the interest thereon recovered in that financial year shall in no case, exceed the limit as specified under rule 8 under the following conditions, such as-

(i) in case of those subscribers whose GPF subscription during a financial year has already exceeded the threshold limit of Rs.5.00 lakh (Five lakh), no further deduction of GPF subscription may be made from their salaries in that year. In those cases, the provision regarding minimum monthly subscription of six per cent (6%) of the emoluments shall be deemed to have been relaxed;

- (ii) in the case of those subscribers, whose GPF subscription during a financial year has not reached or exceeded the threshold limit of Rs.5.00 lakh (Five lakh rupees), further deduction towards GPF subscription during the financial year may be phased out in such a manner that the total subscription during that year does not exceed Rs. 5.00 lakh (Five lakh rupees); and '
- (iii) in cases where the total contribution is likely to exceed Rs. 5.00 lakh (Five lakh rupees) even with minimum monthly subscription of six percent (6%) of the emoluments, deduction of GPF subscription from the salaries may be stopped as soon as the total subscription in the financial year reaches Rs.5.00 lakh (Five lakh) and in such cases also, the provision regarding minimum monthly subscription of 6% of the emoluments shall be deemed to have been relaxed.”.

6. In the said rules, in rule 10,-

- (I) in sub-rule (2), after the proviso, the following proviso shall be inserted, namely:-

"Provided further that if some residual amount is held up due to certain reasons, compliance shall be made by the Drawing and Disbursing Officer or Head of Office within three months from the date of retirement and interest shall be allowed up to maximum six months from the date of retirement.".

- (ii) for sub-rule (4), the following sub-rule shall be substituted, namely:-

"(4) in addition to any amount to be paid under rules 14, 15 or 16, and the interest thereon up to the end of the month preceding that in which the payment made or up to the end of the sixth month after the month in which such amount, became payable whichever of these periods be less shall be payable to the person to whom such amount is to be paid:

Provided that where the Accounts Officer has intimated to that person (or his agent) a date on which he is prepared to make payment in cash, or has posted a cheque in payment to that person, interest shall be payable only up to the end of the month preceding the date so intimated or the date of posting the cheque, as the case may be.

Note: As no interest is admissible on the accumulations in the Fund beyond a period of six months from the date the same became payable, the Accounts Officer, the Drawing and Disbursing Officer and the Treasury Officer shall ensure final payment within that period”.

7. In the said rules, for rule 15, the following rule shall be substituted, namely:-

"(15). When a subscriber,-

(a) has proceeded on leave preparatory to retirement, or, if he is employed in a vacation Department, on leave preparatory to retirement - combined with vacation; or

(b) While on leave, has been permitted to retire or been declared by a Competent Authority to be unfit for further service, the amount standing to his credit in the Fund shall, upon initiation of withdrawal process by the Head of Office on behalf of the subscriber, become payable to the subscriber:

Provided that the subscriber, if he returns to duty, shall, except where the Government decides otherwise, repay to the fund for credit to his account, the amount paid to him from the fund in pursuance of this rule with interest thereon at the rate provided in rule 10 in cash or partly in cash, by instalments or otherwise, by recovery from his emoluments or otherwise, as may be directed by one of the Authorities competent to grant an advance under rule 11.

Note (1). - When vacation precedes the leave preparatory to retirement, the amount standing at the credit of a subscriber shall, upon application made to Accounts Officer, become payable at any time between the commencement of such vacation and the date of actual retirement.

(2). - That final withdrawal by a subscriber is also permissible while in services for the purpose of house building, marriage and higher education of his children as specified in sub-rule (3) of rule 15."

8. In the said rule, in rule 17, -

(i) for sub-rule (1), the following sub-rule shall be substituted, namely:—

" (1) When the amount standing to the credit of a subscriber in the Fund becomes payable, it shall be the duty of the Accounts Officer to make payment as provided in sub-rule (3) of rule 17.";

(ii) in sub-rule (3),-

(a) clause (i)-shall be omitted; and

(b) for clause (ii), the following clause shall be substituted, namely :—

"(ii) The Head of Office or the Department shall initiate and forward the details of the subscriber retiring or quitting the service to the Accountant General (A&E) or Controller of Accounts at least three (3) months before the date of superannuation or after quitting service or one month in other cases, as the case may be, indicating the recoveries effected against the advances which are still current and the number of instalments yet to be recovered and also indicate the withdrawals, if any, taken by the subscriber after the period covered by the last statement of the subscriber's account:

Provided that application shall be sent within three months from the date of death or voluntary retirement or compulsory retirement or dismissal from service."

[No.8247—SME-NGHS-NGHS-0024-2034/SME.]

By Order of the Governor

SHALINI PANDIT

Commissioner-*cum*-Secretary to Government